

**2019 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2019 BUDGET)**

MUNICIPALITY: Township of Fredon

COUNTY: Sussex

<u>Keith Smith</u> Mayor's Name	<u>2019</u> Term Expires
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Municipal Officials	12/11/2003
<u>Debra Prommel</u>	Date of Orig. Appt.
Municipal Clerk	C-1279
<u>Gisela Rutnik</u>	Cert. No.
Tax Collector	1045
<u>Deborah Bonanno</u>	Cert. No.
Chief Financial Officer	1683
<u>Raymond Sarinelli</u>	Lic. No.
Registered Municipal Accountant	00383
<u>William Hinkes</u>	
Municipal Attorney	

Official Mailing Address of Municipality

Township of Fredon

443 Route 94

Newton, New Jersey 07860

Phone: 973-383-7025 Fax #: (973) 383-8711

Governing Body Members	
Name	Term Expires
<u>George Green</u>	2020
<u>John Richardson</u>	2021
<u>John Flora</u>	2020
<u>Guy Masi</u>	2021

Please attach this to your 2019 Budget and Mail to:

Director
 Division of Local Government Services
 Department of Community Affairs
 P.O. BOX 803
 Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing: _____

**2019
MUNICIPAL BUDGET**

Municipal Budget of the _____ Township of _____ Fredon _____, County of _____ Sussex _____ for the Fiscal Year 2019

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

_____ 28 _____ day of _____ March _____, 2019
and that public advertisement will be made in accordance with the provisions of N.J.S.A. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this _____ 28 _____ day of _____ March _____, 2019

Debra Prommel

Clerk

443 Route 94

Address

Newton, New Jersey 07860

Address

(973) 383-7025

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this _____ 28 _____ day of _____ March _____, 2019

Raymond Sarinelli of Nisivoccia LLP

Registered Municipal Accountant

Mount Arlington, New Jersey 07856

Address

200 Valley Road, Suite 300

Address

(973) 328-1825

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this _____ 28 _____ day of _____ March _____, 2019

Deborah Bonanno

Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2019 By: _____

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2019 By: _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

_____ Township _____ of _____ Fredon _____, County of _____ Sussex _____

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Township of Fredon, County of Sussex for the Fiscal Year 2019

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2019;

Be it Further Resolved, that said Budget be published in the New Jersey Herald

in the issue of April 3, 2019

The Governing Body of the Township of Fredon does hereby approve the following as the Budget for the year 2019.

RECORDED VOTE
(Insert last name)

Ayes

Flora
Green
Masi
Richardson
Smith

Nays

- 0 -

Abstained

- 0 -

Absent

- 0 -

Notice is hereby given that the Budget and the Tax Resolution was approved by the Governing Body of the Township of Fredon, County of Sussex, on March 28, 2019

A Hearing on the Budget and Tax Resolution will be held at The Municipal Building, on April 25, 2019 at

6:00

o'clock

(P.M.)

(Cross out one)

at which time and place objections to said Budget and Tax Resolution for the year 2019

may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

[illegible]

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELLED

	General Budget	Water Utility	Utility	Utility
Budget Appropriations - Adopted Budget	2,784,239.00			
Budget Appropriations Added by N.J.S.A. 40A:4-87	11,214.00			
Emergency Appropriations				
Total Appropriations	2,795,453.00			
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	2,370,664.89			
Reserved	424,788.11			
Unexpended Balances Cancelled				
Total Expenditures and Unexpended Balances Cancelled	2,795,453.00			
Overexpenditures*				

Explanations of Appropriations for
"Other Expenses"

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.;

Contractual Services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

* See Budget Appropriation Items so marked to the right of column "Expended 2018 Reserved"

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Dear Citizen:

The following budget is presented for your review as required by the statutes of the State of New Jersey. Prior to the actual budget, we have included an analysis of the proposed tax rate as compared to the actual tax rate for 2018.

The section entitled "Recap of Split Functions" reflects the total appropriation for a specific item of operating expenditure which is included in more than one area of the budget. In this way you may readily ascertain the total cost for that particular function of municipal expenditures.

Also included is an analysis of the municipality's budget "CAP". The CAP, as required by state statute, allows a 2.5% (or 3.5% if an ordinance was approved), increase over the previous year's budget with certain allowable adjustments.

The budget is presented in such a way that you may easily distinguish the prior year's budget and actual expenditures in comparison to this year's budget.

The State of New Jersey has required that a standardized "Flexible Chart of Accounts" be used, therefore all appropriations from 2018 and 2019 are comparable.

I. Tax Rate

As of the date of introduction of this budget, the Local and Regional School and County Tax Rates have not been determined. Therefore, the 2019 Tax Rate and levies are subject to rate revision when final certification is made by the County Board of Taxation.

	<u>2019 (Estimate)</u>		<u>2018 (Actual)</u>	
	<u>Amount</u>	<u>Tax Rate</u>	<u>Amount</u>	<u>Tax Rate</u>
Local Taxes	\$ 1,850,464.00	\$ 0.425	\$ 1,814,176.00	\$ 0.416
Assesed Value	435,681,469.00		435,462,549.00	

II. Recap of Split Functions

There are no split functions in the Township's budget.

Information on the 2019 budget, together with a true copy of the entire budget, is available to the public for their inspection by contacting Joanne Charner at (973) 383-7025.

Sheet 3b

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE 1977 "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (Continued)

ESTIMATED 2019 APPROPRIATION CAP CALCULATION

II. Appropriation "CAPS"

The Following is the "CAP" calculation required by the NJ Division of Local Government Services, Department of Community Affairs, based on the Cost of Living Adjustment ("COLA") ordinance passed by the Township.

Appropriation "Cap" Calculation

Total General Appropriations for 2018		\$	2,784,239.00
Cap Base Adjustment			
Subtotal			2,784,239.00
Exceptions Less:			
Less:			
Other Operations	\$	27,588.00	
Length of Service Awards Program - Township Contribution			
Employees Group Health Insurance			
Total Capital Improvements		71,125.00	
Total Debt Services		338,400.00	
Reserve for Uncollected Taxes		511,526.00	
Total Exceptions:			948,639.00
Amount on Which % CAP is Applied			1,835,600.00
3.5% CAP			64,246.00
Allowable Operating Appropriations before Additional Exception			1,899,846.00
Assessed Value of New Construction at 2018 Local			
Tax Rate (\$234,200 X 0.00416)			974.27
2017 CAP Bank			52,838.19
2018 CAP Bank			43,223.85
Total Allowable 2019 Operating Appropriations Within CAPS			1,996,882.31
Total 2019 General Appropriations Within CAPS			1,957,799.00
Amount Under CAP		\$	39,083.31

Sheet 3b-1

NOTE:

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2. 2011 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

EXPLANATORY STATEMENT - (Continued)

ESTIMATED 2019 2% TAX LEVY CAP CALCULATION

III. Tax Levy "CAPS"

N.J.S.A. 40A: 4-45.44 through 45.47 established a formula that limits increase in each local units "Amount to be Raised by Taxation" for is calculated as follows: The Township's Tax Levy CAP for is calculated as follows:

Levy "Cap" Calculation

Prior Year Amount to be Raised by Taxation for Municipal Purpose	\$	1,814,176
Less: Prior Year Deferred Charges to Future Unfunded		
Net Prior Year Tax Levy for Municipal Purpose Tax for Cap Calculation		1,814,176
Plus: 2% Cap Increase		36,284
Adjusted Tax Levy Prior to Exclusion		1,850,460
Exclusions:		
Allowable Health Insurance Increase		
Allowable Pension Obligation Increase	\$	7,126
Allowable Capital Improvements Increase		93,000
Total Exclusions		100,126
Less: Cancelled or Unexpended Exclusions		
Adjusted Tax Levy		1,950,586
Additions:		
New Ratables Adjustment to Levy		
(\$234,200 value new construction X 0.00416)		974.00
2016 Cap bank Utiltized in Current Year 2019		-0-
Maximum Allowable Amount to be Raised by Taxation	\$	1,951,560
Amount to be Raised by Taxation for Municipal Purposes	\$	1,850,464
Amount Under Levy Cap	\$	101,096

Sheet 3b-1a

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

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2. 2010 "CAP" LEVY CAP WORKBOOK SUMMARY
3. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)
4. INFORMATION OR A SCHEDULE SHOWING THE AMOUNTS CONTRIBUTED FROM EMPLOYEES, THE EMPLOYER SHARE AND THE TOTAL COST HEALTH CARE COVERAGE (Refer to LFN 2011-4).

CURRENT FUND - ANTICIPATED REVENUES

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
1. Surplus Anticipated	08-101	648,348.00	586,357.00	586,357.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	648,348.00	586,357.00	586,357.00
3. Miscellaneous Revenues - Section A:Local Revenues	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Licenses:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Alcoholic Beverages	08-103	2,000.00	2,000.00	8,188.00
Other	08-104			
Fees and Permits	08-105			
Fines and Costs:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Municipal Court	08-110			
Other	08-109			
Interest and Costs on Taxes	08-112			
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest of Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section A: Local Revenues (Continued):				
Total Section A: Local Revenues	08-001	2,000.00	2,000.00	8,188.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Consolidated Municipal Property Tax Relief Aid	09-200	3,190.00	3,190.00	3,190.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	258,516.00	258,516.00	258,516.00
Garden State Preservation Trust Fund	09-205	6,351.00	6,351.00	6,351.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	268,057.00	268,057.00	268,057.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees				
Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C.5:23-4.17)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
Special Item of General Revenue Anticipated With Prior Written Consent of Director of Local Government Services:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Uniform Construction Code Fees	08-160			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section D: Special Items of Revenue Anticipated With Prior Written Consent of the Director of Local Government Services- Shared Service Agreements Offset With Appropriations:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	XXXXXXXXXX 08-003	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (Continued):	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Section F: Special Items of General Revenue Anticipated with Prior Written	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001		11,214.00	11,214.00

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

[illegible]

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
3. Miscellaneous Revenues - Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items (Continued):	xxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

GENERAL REVENUES	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
Summary of Revenues	xxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
1. Surplus Anticipated (Sheet 4, #1)	08-101	648,348.00	586,357.00	586,357.00
2. Surplus Anticipated with Prior Written consent of Director of Local Government Services (Sheet 4, #2)	08-102			
3. Miscellaneous Revenues	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Total Section A: Local Revenues	08-001	2,000.00	2,000.00	8,188.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	268,057.00	268,057.00	268,057.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002			
Special Items of General Revenue Anticipated with Prior Written Consent of				
Total Section D: Director of Local Government Services - Shared Service Agreements	11-001			
Special Items of General Revenue Anticipated with Prior Written Consent of				
Total Section E: Director of Local Government Services - Additional Revenues	08-003			
Special Items of General Revenue Anticipated with Prior Written Consent of				
Total Section F: Director of Local Government Services - Public and Private Revenues	10-001		11,214.00	11,214.00
Special Items of General Revenue Anticipated with Prior Written Consent of				
Total Section G: Director of Local Government Services - Other Special Items	08-004			
Total Miscellaneous Revenues	13-099	270,057.00	281,271.00	287,459.00
4. Receipts from Delinquent Taxes	15-499	113,649.00	113,649.00	367,228.23
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	1,032,054.00	981,277.00	1,241,044.23
6. Amount to be Raised by Taxes for Support of Municipal Budget:	xxxxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,850,464.00	1,814,176.00	2,017,115.40
b) Addition to Local District School Tax	07-191			
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	1,850,464.00	1,814,176.00	2,017,115.40
7. Total General Revenues	13-299	2,882,518.00	2,795,453.00	3,258,159.63

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
GENERAL GOVERNMENT:							
Administrative and Executive:							
Committee- Salaries & Wages	20-110-1	14,600.00	14,600.00		14,600.00	14,269.38	330.62
Other Expenses	20-110-2	5,825.00	5,825.00		5,825.00	2,472.84	3,352.16
Administration:							
Salaries & Wages	20-120-1	110,963.00	109,671.00		109,671.00	104,877.20	4,793.80
Other Expenses	20-120-2	27,250.00	25,345.00		25,345.00	16,304.30	9,040.70
Financial Administration:							
Salaries & Wages	20-130-1	80,641.00	63,750.00		68,582.00	67,474.21	1,107.79
Other Expenses	20-130-2	27,250.00	8,525.00		8,525.00	7,796.40	728.60
Audit Services:							
Other Expenses	20-135-2	27,237.00	26,189.00		26,189.00	26,189.00	
Systems Coordinator:							
Salaries and Wages	20-140-1	5,360.00	5,254.00		5,254.00	5,254.00	

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS" -(continued)							
GENERAL GOVERNMENT (Continued):							
Assessment of Taxes:							
Salaries & Wages	20-150-1	20,000.00	19,355.00		19,355.00	18,207.23	1,147.77
Other Expenses	20-150-2	21,250.00	20,900.00		20,900.00	3,921.63	16,978.37
Collection of Taxes:							
Salaries & Wages	20-150-1	39,145.00	37,855.00		37,855.00	36,777.88	1,077.12
Other Expenses	20-150-2	6,625.00	6,000.00		6,000.00	5,931.46	68.54
Legal Services and Costs:							
Other Expenses	20-155-2	25,250.00	25,250.00		25,250.00	14,171.25	11,078.75
Joint Municipal Court:							
Salaries & Wages	43-490-1	19,418.00	19,038.00		19,038.00	18,663.96	374.04
Other Expense	43-490-2	5,476.00	5,369.00		5,369.00	5,265.24	103.76
Engineering Services & Costs:							
Other Expenses	20-165-2	18,195.00	12,975.00		12,975.00	8,615.99	4,359.01
Public Buildings & Grounds:							
Salaries & Wages	26-310-1	32,513.00	31,511.00		31,511.00	14,853.82	16,657.18
Other Expenses- Miscellaneous	26-310-2	70,205.00	53,800.00		69,700.00	54,333.82	15,366.18

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" -(continued)		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):							
Municipal Land Use Law (N.J.S.A. 40:55D-1):							
Administrative Official - Code Enforcement:							
Salaries & Wages	22-195-1	19,354.00	18,974.00		18,974.00	18,974.00	
Other Expenses	22-195-2	1,450.00	1,450.00		1,450.00	235.00	1,215.00
Land Use Board:							
Salaries & Wages	21-180-1	11,691.00	11,611.00		11,611.00	5,667.50	5,943.50
Other Expenses	21-180-2	45,160.00	45,075.00		45,075.00	9,731.45	35,343.55
Environmental Commission:							
Salaries & Wages	27-335-1	1,810.00	1,772.00		1,772.00	939.04	832.96
Other Expenses	27-335-2	1,120.00	1,120.00		1,120.00	375.00	745.00
Other Insurance Premiums	23-210-2	66,731.00	64,585.00		64,585.00	61,054.79	3,530.21
Workers Compensation Insurance	23-215-2	27,067.00	25,314.00		25,314.00	24,893.21	420.79
Employees Group Insurance	23-220-2	159,784.00	152,887.00		137,932.00	109,277.80	28,654.20

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" -(continued)		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY:							
Aid to Volunteer Fire Company	25-255-2	42,774.00	41,935.00		41,935.00	41,935.00	
Fire Company for Dispatch Services	25-255-2	13,500.00	13,409.00		13,409.00	11,397.00	2,012.00
Fire Department:							
Other Expenses-Equipment	25-255-2	12,266.00	12,025.00		12,025.00	12,025.00	
Emergency Management Services:							
Other Expenses	25-252-2	2,000.00	2,000.00		2,000.00	1,335.28	664.72
Fire Department(P.L. 1983, Ch.516):							
OSHA Required Turnout Gear	25-255-2	9,537.00	9,350.00		9,350.00	9,350.00	
STREETS & ROADS:							
Road Repairs and Maintenance:							
Salaries & Wages	26-290-1	328,476.00	302,160.00		302,160.00	230,066.46	72,093.54
Other Expenses	26-290-2	316,460.00	308,132.00		308,132.00	260,219.96	47,912.04
Other Expenses- Commercial Driver Licenses	26-290-2	1,500.00	1,500.00		1,500.00	204.00	1,296.00
Community Services Act:							
Other Expenses	26-325-2	11,777.00	11,777.00		11,777.00		11,777.00

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND WELFARE:							
Board of Health:							
Salaries & Wages	27-330-1	4,065.00	3,989.00		3,989.00	2,386.50	1,602.50
Other Expenses	27-330-2	700.00	700.00		700.00	111.95	588.05
Administrator - Public Assistance:							
Other Expenses	27-345-2	70.00	70.00		70.00		70.00
Health And Safety Occupational Act:							
Hepatitis B Vaccine	27-330-2	1,200.00	1,200.00		1,200.00		1,200.00
Animal Control Services:							
Salaries & Wages	27-340-1	6,425.00	6,299.00		6,299.00	3,105.00	3,194.00
Other Expenses- Contractual	27-340-2	6,237.00	5,587.00		5,587.00		5,587.00
RECREATION & EDUCATION:							
Recreation:							
Salaries & Wages	28-370-1	1,501.00	1,501.00		1,501.00	607.10	893.90
Other Expenses	28-370-2	14,200.00	14,200.00		14,200.00	9,328.65	4,871.35
Celebration of Public Events:							
Other Expenses	30-420-2	5,500.00	5,500.00		5,500.00	5,100.00	400.00
Contributions to Senior Citizens Center							
(N.J.S.A. 40:48-9.4)	30-420-2						

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Within "CAPS"							
UNCLASSIFIED:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Trash Removal:							
Other Expenses	26-305-2	75,781.00	75,000.00		75,000.00	61,400.07	13,599.93
Electricity	31-430-2	33,350.00	33,350.00		33,350.00	19,334.34	14,015.66
Telephone	31-440-2	11,300.00	11,300.00		11,300.00	9,609.56	1,690.44
Gas	31-446-2	32,125.00	32,125.00		32,125.00	21,216.56	10,908.44
Fuel Oil	31-447-2	500.00	500.00		500.00		500.00
Total Operations (Item 8(A)) within "CAPS"	34-199	1,822,614.00	1,707,609.00		1,713,386.00	1,355,259.83	358,126.17
B. Contingent	35-470	1,000.00	1,000.00	xxxxxxxxxxxxxx	1,000.00		1,000.00
Total Operations Including Contingent within "CAPS"	34-201	1,823,614.00	1,708,609.00		1,714,386.00	1,355,259.83	359,126.17
Detail:							
Salaries & Wages	34-201-1	695,962.00	647,340.00		652,172.00	542,123.28	110,048.72
Other Expenses (Including Contingent)	34-201-2	1,127,652.00	1,061,269.00		1,062,214.00	813,136.55	249,077.45

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS"	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(1) DEFERRED CHARGES	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Prior Year's Bills:				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			
				xxxxxxxxx			
				xxxxxxxxx			
				xxxxxxxxx			
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx
				xxxxxxxxx			xxxxxxxxx

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures- Municipal within "CAPS" (continued)	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(2) STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Contribution to:							
Public Employees' Retirement System	36-471	57,089.00	51,899.00		51,899.00	49,140.59	2,758.41
Social Security (O.A.S.I)	36-472	70,176.00	70,176.00		62,699.00	39,899.05	22,799.95
Consolidated Police and Firemen's Pension Fund	36-474						
Police and Firemen's Retirement System of N.J.	36-475						
Defined Contribution Retirement System	36-477	1,128.00	1,100.00		1,100.00	948.37	151.63
Unemployment Compensation Insurance	23-225-2	5,792.00	3,816.00		5,516.00	4,366.05	1,149.95
Total Deferred Charges and Statutory Expenditures - Municipal Within "CAPS"	34-209	134,185.00	126,991.00		121,214.00	94,354.06	26,859.94
G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes Within "CAPS"	34-299	1,957,799.00	1,835,600.00		1,835,600.00	1,449,613.89	385,986.11

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
(A) Operations - Excluded from "CAPS"	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriation Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
	xxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Uniform Construction Code Appropriations	22-999						

CURRENT FUND - APPROPRIATIONS

CURRENT FUND - APPROPRIATIONS							
GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
<u>Shared Service Agreements</u>	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Interlocal Municipal Service Agreements	42-999						

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

[illegible]

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS (A) Operations-Excluded from "CAPS"(continued)		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues (continued)	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Public and Private Programs Offset by Revenues	40-999		11,214.00		11,214.00		11,214.00
Total Operations - Excluded from "CAPS"	34-305	28,140.00	38,802.00		38,802.00		38,802.00
Detail:							
Salaries & Wages	34-305-1						
Other Expenses	34-305-2	28,140.00	38,802.00		38,802.00		38,802.00

CURRENT FUND - APPROPRIATIONS

[illegible]

Total Capital Improvements Excluded from "CAPS"

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(D) Municipal Debt Service - Excluded from "CAPS"							
Payment of Bond Principal	45-920	200,000.00	200,000.00		200,000.00	200,000.00	xxxxxxxxxx
Payment of Bond Anticipation Note Principal	45-925		115,900.00		115,900.00	115,900.00	xxxxxxxxxx
Interest on Bonds	45-930	15,000.00	22,500.00		22,500.00	22,500.00	
Interest on Notes	45-935						xxxxxxxxxx
Green Trust Loan Program:	xxxxxxx			xxxxxxxxxx	xxxxxxxxxx		xxxxxxxxxx
Loan Repayments for Principal and Interest	xxxxxxx			xxxxxxxxxx	xxxxxxxxxx		xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
							xxxxxxxxxx
Total Municipal Debt Service-Excluded from "CAPS"	45-999	215,000.00	338,400.00		338,400.00	338,400.00	

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS (E) Deferred Charges - Municipal - Excluded from "CAPS"		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxx			xxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S.A.40A:4-55)	46-871			xxxxxxxxxx			xxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S.A.40A:4-55.1 & 40A:4-55.13)	46-871						
Deferred Charges to Future Taxation - Unfunded:				xxxxxxxxxx			xxxxxxxxxx
	44-900			xxxxxxxxxx			xxxxxxxxxx
	44-900						
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999			xxxxxxxxxx			xxxxxxxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	37-480			xxxxxxxxxx			xxxxxxxxxx
(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A.40:48-17.1 & 17.3)	29-405			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	407,265.00	448,327.00		448,327.00	409,525.00	38,802.00

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes- Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
							XXXXXXXXXX
Total of Type 1 District School Debt Service -Excluded from "CAPS"	48-999						
(J) Deferred Charges and Statutory Expenditures- Local School - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406			XXXXXXXXXX			XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expend- itures-Local School-Excluded from "CAPS"	29-409						
(K) Total Municipal Appropriations for Local District School Purposes {Items(I) and (J)}-Excluded from "CAPS"	29-410						
(O) Total General Appropriations - Excluded from "CAPS"	34-399	407,265.00	448,327.00		448,327.00	409,525.00	38,802.00
(L) Subtotal General Appropriations {Items (H-I) and (O)}	34-400	2,365,064.00	2,283,927.00		2,283,927.00	1,859,138.89	424,788.11
(M) Reserve for Uncollected Taxes	50-899	517,454.00	511,526.00	XXXXXXXXXXXXXX	511,526.00	511,526.00	XXXXXXXXXX
9. Total General Appropriations	34-499	2,882,518.00	2,795,453.00		2,795,453.00	2,370,664.89	424,788.11

CURRENT FUND - APPROPRIATIONS

GENERAL APPROPRIATIONS		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	1,957,799.00	1,835,600.00		1,835,600.00	1,449,613.89	385,986.11
	XXXXX						
(A) Operations - Excluded from "CAPS"	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	28,140.00	27,588.00		27,588.00		27,588.00
Uniform Construction Code	22-999						
Interlocal Municipal Service Agreements	42-999						
Additional Appropriations Offset by Revenues	34-303						
Public & Private Progs Offset by Revenues	40-999		11,214.00		11,214.00		11,214.00
Total Operations - Excluded from "CAPS"	34-305	28,140.00	38,802.00		38,802.00		38,802.00
(C) Capital Improvements	44-999	164,125.00	71,125.00		71,125.00	71,125.00	XXXXXXXXXX
(D) Municipal Debt Service	45-999	215,000.00	338,400.00		338,400.00	338,400.00	XXXXXXXXXX
(E) Total Deferred Charges - Excluded from "CAPS"	46-999						
(F) Judgements	37-480						
(G) Cash Deficit - With Prior Consent of LFB	46-885						
(K) Local School District Purposes	29-410						
(N) Transferred to Board of Education	29-405						
(M) Reserve for Uncollected Taxes	50-899	517,454.00	511,526.00		511,526.00	511,526.00	XXXXXXXXXX
Total General Appropriations	34-499	2,882,518.00	2,795,453.00		2,795,453.00	2,370,664.89	424,788.11

DEDICATED WATER UTILITY BUDGET

10. DEDICATED REVENUES FROM WATER UTILITY	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Rents	08-503			
Fire Hydrant Service	08-504			
Miscellaneous	08-505			
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Water Utility Revenues	08-599			

* Note: Use pages 31,32 and 33 for
water utility only.

All other utilities use sheets 34,35
and 36.

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED WATER UTILITY BUDGET - (Continued)

Note: Use Sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	55-530			xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
				xxxxxxxxxx			xxxxxxxxxx
	xxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	55-540						
	55-541						
	55-542						
	55-531						
	55-532			xxxxxxxxxx			xxxxxxxxxx
	55-545			xxxxxxxxxx			xxxxxxxxxx
Total Water Utility Appropriations	55-599						

DEDICATED

UTILITY BUDGET

12. DEDICATED REVENUES FROM _____	FCOA Account Number	Anticipated		Realized in Cash in 2018
		2019	2018	
Operating Surplus Anticipated	08-501			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-502			
Total Operating Surplus Anticipated	08-500			
Sewer Rents				
Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Deficit (General Budget)	08-549			
Total Sewer Utility Revenues	08-599			

Use a separate set of sheets for
each separate utility.

DEDICATED

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR		Appropriated				Expended 2018	
	FCOA Account Number	for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			xxxxxxxxxxx			
Capital Outlay	55-512						
Debt Service:	xxxxxxx	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Payment of Bond Principal	55-520						xxxxxxxxxxx
Payment of Bond Anticipation Notes and Capital Notes	55-521						xxxxxxxxxxx
Interest on Bonds	55-522						xxxxxxxxxxx
Interest on Notes	55-523						xxxxxxxxxxx
							xxxxxxxxxxx

DEDICATED

UTILITY BUDGET - (Continued)

13. APPROPRIATIONS FOR	FCOA Account Number	Appropriated				Expended 2018	
		for 2019	for 2018	for 2018 By Emergency Appropriation	Total for 2018 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
DEFERRED CHARGES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	55-530			xxxxxxxxxxx			xxxxxxxxxxx
Emergency Authorizations (N.J.S.A.40A:4-55)							
Damage by Flood or Hurricane	92 06-00			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
STATUTORY EXPENDITURES:	xxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et. seq.)	55-542						
Judgments	55-531						
Deficits in Operations in Prior Years	55-532			xxxxxxxxxxx			xxxxxxxxxxx
Surplus (General Budget)	55-545			xxxxxxxxxxx			xxxxxxxxxxx
Total Sewer Utility Appropriations	55-599						

DEDICATED ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Appropriated		Expended 2018
		2019	2018	Paid or Charged
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018
		2019	2018	Paid or Charged
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

14. DEDICATED REVENUES FROM	FCOA	Appropriated		Expended 2018
		2019	2018	Paid or Charged
Assessment Cash	52-101			
Deficit Water Utility Budget	52-885			
Total Water Utility Assessment Revenues	52-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018
		2019	2018	Paid or Charged
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

UTILITY

14. DEDICATED REVENUES FROM	FCOA	Appropriated		Expended 2018
		2019	2018	Paid or Charged
Assessment Cash	53-101			
Deficit (53-885			
Total	53-899			
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2018
		2019	2018	Paid or Charged
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
Total	53-999			

Dedication by Rider - (N.J.S.A. 40A:4-39) "The dedicated revenues anticipated during the year 2017 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Federal Grant; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Recreation Commission N.J.S.A. 40:12-1; Open Space, Recreation, Farmland and Historic Preservation Trust, Accumulated Absences, Storm Recovery, Uniform Fire Safety Penalty Monies, Affordable Housing

are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT FUND BALANCE SHEET DECEMBER 31, 2018

Cash and Investments	1110100	3,780,721.77
Due from State of N.J.(c.20 P.L. 1971)	1111000	26,838.65
State Road Aid Allotments Receivable	1110200	
Receivables with Offsetting Reserves:	xxxxxxx	xxxxxxx
Taxes Receivable	1110300	221,219.67
Tax Title Liens Receivable	1110400	312,057.88
Property Acquired by Tax Title Lien Liquidation	1110500	4,400.00
Other Receivables	1110600	920.41
Deferred Charges Required to be in 2019 Budget	1110700	
Deferred Charges Required to be in Budget Subsequent to 2019	1110800	
Total Assets	1110900	4,346,158.38

LIABILITIES, RESERVES, AND SURPLUS

Cash Liabilities	2110100	1,755,342.40
Reserves for Receivables	2110200	538,597.96
Surplus	2110300	2,052,218.02
Total Liabilities, Reserves and Surplus		4,346,158.38

School Tax Levy Unpaid	2220110	
Less: School Tax Deferred	2220200	
*Balance Included in Above "Cash Liabilities"	2220300	

(Important: This appendix must be included in advertisement of budget.)

CURRENT SURPLUS

		YEAR 2018	YEAR 2017
Surplus Balance, January 1st	2310100	1,975,383.29	1,655,233.94
CURRENT REVENUES ON A CASH BASIS:			
Current Taxes			
*(Percentage collected: 2018 97.50%, 2017 96.22%)	2310200	12,268,058.20	12,228,127.11
Delinquent Taxes	2310300	367,228.23	475,670.06
Other Revenues and Additions to Income	2310400	588,864.51	693,428.07
Total Funds	2310500	15,199,534.23	15,052,459.18
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	2,283,927.00	2,223,690.43
School Taxes (Including Local and Regional)	2310700	8,235,818.00	8,403,295.00
County Taxes (Including Added Tax Amounts)	2310800	2,526,650.80	2,450,043.11
Special District Taxes	2310900		0.35
Other Expenditures and Deductions from Income	2311000	100,920.41	47.00
Total Expenditures and Tax Requirements	2311100	13,147,316.21	13,077,075.89
Less: Expenditures to be Raised by Future Taxes	2311200		
Total Adjusted Expenditures and Tax Requirements	2311300	13,147,316.21	13,077,075.89
Surplus Balance - December 31st	2311400	2,052,218.02	1,975,383.29

* Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	2,052,218.02
Current Surplus Anticipated in 2019 Budget	2311600	648,348.00
Surplus Balance Remaining	2311700	1,403,870.02

2019
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- ☐ Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- ☐ No bond ordinances are planned on improvements.

CAPITAL IMPROVEMENT PROGRAM

A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:

- ☒ 3 years. (Population under 10,000)
- ☐ 6 years. (Over 10,000 and all county governments)
- ☐ _____ years. (Exceeding minimum time period)
- ☐ Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following pages reflect the estimated needs for the Township of Fredon for the years 2019 through 2021, as required by New Jersey State Statute. We retain the right to make changes as a result of our growth or as the occasion merits.

CAPITAL BUDGET (Current Year Action)
2019

Local Unit

Township of Fredon

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SOURCES FOR CURRENT YEAR - 2019					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Im- provement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Computer Equipment (Replacement)	2019-1	15,000.00		5,000.00					10,000.00
Virtual Host, Sever & Backup Solution Qyikteks	2019-2	15,000.00			15,000.00				
4 Ton Falcon RME Slip In Hot Asphalt Patcher on Switch Go Frame	2019-3	40,000.00			40,000.00				
DPW F350 Super Cab Truck 4x4 & Snow Plow	2019-4	40,000.00			40,000.00				
Microsurfacing Various Roads	2019-5	105,000.00		35,000.00					70,000.00
Land and Recreation Facilities Improvements	2019-6	6,300.00		2,000.00					4,300.00
Reserve Fire Apparatus	2019-7	36,075.00		12,025.00					24,050.00
Municipal Building Improvements	2019-8	50,000.00			50,000.00				
Road & Drainage Improvements	2019-9	725,000.00							725,000.00
TOTALS - ALL PROJECTS	33-199	1,032,375.00		54,025.00	145,000.00				833,350.00

3 YEAR CAPITAL PROGRAM - 2019 to 2021
Anticipated Project Schedule and Funding Requirements

Local Unit

Township of Fredon

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Computer Equipment (Replacement)	2019-1	15,000.00	Annual	5,000.00	5,000.00	5,000.00			
Virtual Host, Sever & Backup Solution Qyikteks	2019-2	15,000.00	2019	15,000.00					
4 Ton Falcon RME Slip In Hot Asphalt Patcher on Switch Go Frame	2019-3	40,000.00	2019	40,000.00					
DPW F350 Super Cab Truck 4x4 & Snow Plow	2019-4	40,000.00	2019	40,000.00					
Microsurfacing Various Roads	2019-5	105,000.00	Annual	35,000.00	35,000.00	35,000.00			
Land and Recreation Facilities Improv	2019-6	6,300.00	Annual	2,100.00	2,100.00	2,100.00			
Reserve Fire Apparatus	2019-7	36,075.00	Annual	12,025.00	12,025.00	12,025.00			
Municipal Building Improvements	2019-8	50,000.00	2019	50,000.00					
Road & Drainage Improvements	2019-9	725,000.00	Annual	350,000.00	125,000.00	250,000.00			
TOTAL ALL PROJECTS	33-299	1,032,375.00		549,125.00	179,125.00	304,125.00			

3 YEAR CAPITAL PROGRAM - 2019 to 2021
SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS

Local Unit

Township of Fredon

1 Project Title	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improvement Fund	5 Capital Surplus	6 Grants-in- Aid and Other Funds	BONDS AND NOTES			
		3a Current Year 2019	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Computer Equipment (Replacement)	15,000.00	5,000.00	10,000.00							
Virtual Host, Sever & Backup Solution	15,000.00			15,000.00						
4 Ton Falcon RME Slip In Hot Asphalt	40,000.00			40,000.00						
DPW F350 Super Cab Truck 4x4 & Snow Plow	40,000.00			40,000.00						
Microsurfacing Various Roads	105,000.00	35,000.00	70,000.00							
Land and Recreation Facilities Improv	6,300.00	2,000.00	4,300.00							
Reserve Fire Apparatus	36,075.00	12,025.00	24,050.00							
Municipal Building Improvements	50,000.00			50,000.00						
Road & Drainage Improvements	725,000.00		725,000.00							
TOTAL ALL PROJECTS 33-399	1,032,375.00	54,025.00	833,350.00	145,000.00						

SECTION 2 - UPON ADOPTION FOR YEAR 2019
(Only to be included in the Budget as Finally Adopted)

RESOLUTION

Be It Resolved by the Governing Body of Fredon, County of Sussex of the Township adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of: that the budget herein before set forth is hereby

- (a) \$ 1,850,464.00 (item 2 below) for municipal purposes and
(b) \$ _____ (item 3 below) for school purposes in Type I School Districts only (N.J.S.A. 18A:9-2) to be raised by taxation and,
(c) \$ _____ (item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in
Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of
the following summary of general revenues and appropriations.
(d) \$ _____ (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
(e) \$ _____ (Item 5 below) Minimum Library Tax

RECORDED VOTE

(insert last name)

AYES Flora
Green
Masi
Richardson
Smith

Nays - 0 -

Absent - 0 -

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated	08-100	\$	648,348.00
Miscellaneous Revenues Anticipated	13-099	\$	270,057.00
Receipts from Delinquent Taxes	15-499	\$	113,649.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)	07-190	\$	1,850,464.00
3. AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE I</u> SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 11	07-195	\$	
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only			
4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR <u>SCHOOLS IN TYPE II</u> SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)	07-191	\$	
Total Revenues	13-299	\$	2,882,518.00

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:	XXXXXXX	XXXXXXXXXXXXX
Within "CAPS"	XXXXXXX	XXXXXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 1,823,614.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 134,185.00
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXX	XXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 28,140.00
(c) Capital Improvements	44-999	\$ 164,125.00
(d) Municipal Debt Service	45-999	\$ 215,000.00
(e) Deferred Charges - Municipal	46-999	\$
(f) Judgements	37-480	\$
(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	\$
(g) Cash Deficit	46-885	\$
(k) For Local District School Purposes	29-410	\$
(m) Reserve for Uncollected Taxes (Include Other Reserves If Any)	50-899	\$ 517,454.00
6. SCHOOL APPROPRIATIONS - TYPE 1 SCHOOL DISTRICTS ONLY (N.J.S.A. 40A:4-13)	07-195	\$
Total Appropriations	34-499	\$ 2,882,518.00

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 25th day of April, 2019. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2019 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 25th day of April, 2019, Debra Prommel, Clerk
Signature

MUNICIPALITY FREDON TOWNSHIP OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2018	APPROPRIATIONS	FCOA	Appropriated		Expended 2018	
		2019	2018				for 2019	for 2018	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
Public & Private Revenues:					Historic Preservation:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recre - ation and Conservation	54-915-2				
Total Trust Fund Revenues:	54-299				Acquisition of Farmland	54-916-2				
Summary of Program					Down Payments on Improvements	54-902-2				
					Debt Service:		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Year Referendum Passed/Implemented				November 7, 2000						
				(Date)						
Rate Assessed				\$	Payment of Bond Principal	54-920-2				xxxxxxx
Total Tax Collected to date				\$ 494,678.20	Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxx
Total Expended to date				\$ 379,045.77	Interest on Bonds	54-930-2				xxxxxxx
Total Acreage Preserved to date				163.99	Interest on Notes	54-935-2				xxxxxxx
				(Acres)	Payment on Recreation Improvements					
Recreation land preserved in 2016:										
				(Acres)						
Farmland preserved in 2016:					Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499				

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit Township of Fredon

Year Ending: December 31, 2018

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et.seq. Please identify each change order by name of the project.

1.

2.

3.

4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here ☒ and certify below.

March 28, 2019

Date

Debra Prommel

Clerk of the Governing Body